

27 May 2019

The Clerk
Barnham Broom Parish Council
c/o 14 Gatekeeper Close
Wymondham
Norfolk
NR18 0XY

Dear Jordana,

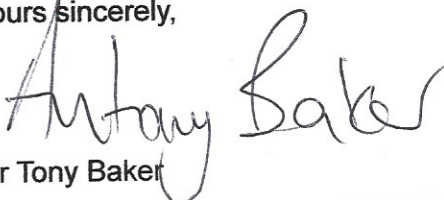
Barnham Broom Parish Council
Accounts Audit 2018/19

I have completed my audit of the Parish Council accounts for the year to 31 March 2019 and am happy that they correctly reflect the financial status of the council.

I have listed on the attached sheet any minor points that either require attention or clarification, but do not affect the content of the accounts.

In return for my services, a fee of £50 is requested. Please make cheque payable to A T Baker.

Yours sincerely,


Mr Tony Baker

Barnham Broom Parish Council Accounts 2018/19

Minor points /clarifications noted during the audit :

- Minutes of Meeting dated 15 May 2018 make numerous references to councillor "SG", but no councillor with he initials "SG" is recorded as being present at the meeting.
- No invoices have been provided that correspond to cheque 101119, only the supplier's account statement. This has resulted in the parish council being unable to reclaim VAT to the value of £29.53 for the associated transactions.
- The summary provided at the bottom of the Payments schedule does not reflect the actual payments made or the similar summary provided on Bank Reconciliation report.

OTHER NOTES

- No petty cash is held by Barnham Broom Parish Council

Annual Internal Audit Report 2018/19

BARNHAM BROOM PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

27/05/2019

Name of person who carried out the internal audit

ANTONY BAKER

Signature of person who carried out the internal audit

Antony Baker

Date

27/05/2019

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).